

रजिस्टर्ड नं ० पी०/एस० एम० १४.



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, 26 जुलाई, 1983/4 आवण, 1905

हिमाचल प्रदेश सरकार

EXCISE & TAXATION DEPARTMENT

NOTIFICATIONS

Shimla-171002, the 26th July, 1983

No. EXN. F(13)-2/81.—In exercise of the powers conferred by sub-section 2 of section 6 of the Himachal Pradesh Entertainments Tax (Cinematograph Shows) Act, 1968, and all other powers enabling him in this behalf, the Governor of Himachal Pradesh is pleased to exempt the Video exhibitions for entertainment from the operation of all the provisions of the Act, throughout the State with immediate effect.

S. M. KANWAR,
Commissioner-cum-Secretary.

Shimla-171002, the 26th July, 1983

No. EXN. F(13)-2/81.—Whereas the Himachal Pradesh Entertainments Duty (Amendment) Ordinance, 1983, has been promulgated; and

Whereas a large number of video exhibitions are being displayed in different parts of the State for entertainment and the regulation of entertainment duty on these displays is urgent and immediate; and

Whereas notification inviting objections, under sub-section (3) of section 3 of the Himachal Pradesh Entertainments Duty Act, 1968 is likely to delay the fixation of rates of duty of Video exhibition.

Now, therefore, the Governor of Himachal Pradesh, in exercise of the powers conferred under proviso to sub-section (3) of section 3, read with section 23 of the Himachal Pradesh Entertainments Duty Act, 1968, is pleased to make the following addition in the Himachal Pradesh Entertainments Duty Rules, 1968:—

1. *Short title and commencement.*—(1) These Rules may be called the Himachal Pradesh Entertainments Duty (Amendment) Rules, 1983.

(2) These Shall come into force at once.

2. *Charging of duty on Video exhibition of films/pictures.*—After rule 16, new rule 16-A shall be added, as follows:—

“16-A. (a) The entertainment duty on Video exhibition shall be charged in lump sum and not on basis of tickets.

(b) The proprietor exhibiting Video shows shall make an application to the Entertainment Tax Officer of the District concerned intimating the name of the proprietor and location of the licensed premises.

(c) The proprietor of the Video shall furnish the security at the following rates:—

(i) Where monthly tax payable is Rs. 2,000/-	Rs. 3,000/-
(ii) Where monthly tax payable is Rs. 1,500/-	Rs. 2,000/-
(iii) Where monthly tax payable is Rs. 1,000/-	Rs. 1,500/-

(d) The entertainment duty per licensed premises shall be payable monthly in advance by the proprietor at the following slab of rates:—

Licensed premises located in City/Town/Villages having population of	Rate of tax
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(i) More than 15,000	Rs. 2,000/- per month
(ii) Between 10,000 to 15,000	Rs. 1,500/- per month
(iii) Below 10,000	Rs. 1,000/- per month

Provided that if due to certain mechanical defects in the Video apparatus or other reasonable grounds, the proprietor is not in a position to give Video exhibition in a particular month, he shall give at least a seven days clear notice in writing of such intention to the Commissioner.

(e) The proprietor will furnish the Treasury receipt to Entertainment Tax Officer in token of the payment of tax before the start of the month, in advance.

S. M. KANWAR,
Secretary.

नियन्त्रक, मुद्रण तथा लेखन सामग्री, हिमाचल प्रदेश, शिमला-5 द्वारा मुद्रित तथा प्रकाशित।